

CIM Commercial Trust

2021 Dividend Allocation

The characterization of dividends paid by CIM Commercial Trust Corporation (NASDAQ and TASE: CMCT) with a payment date in 2021 are delineated as follows:

COMMON STOCK DIVIDENDS								
Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	3/15/2021	3/30/2021	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000
Regular	6/17/2021	6/30/2021	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000
Regular	9/17/2021	9/29/2021	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000

SERIES A PREFERRED STOCK DIVIDENDS								
Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	1/5/2021	1/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	2/5/2021	2/16/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	3/5/2021	3/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	4/5/2021	4/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	5/5/2021	5/17/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	6/5/2021	6/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	7/5/2021	7/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	8/5/2021	8/16/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	9/5/2021	9/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	10/5/2021	10/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	11/5/2021	11/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	12/5/2021	12/15/2021	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000

SERIES D PREFERRED STOCK DIVIDENDS								
Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	1/5/2021	1/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	2/5/2021	2/16/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	3/5/2021	3/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	4/5/2021	4/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	5/5/2021	5/17/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	6/5/2021	6/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	7/5/2021	7/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	8/5/2021	8/16/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	9/5/2021	9/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	10/5/2021	10/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	11/5/2021	11/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	12/5/2021	12/15/2021	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000

SERIES L PREFERRED STOCK DIVIDENDS								
Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	12/31/2020	1/19/2021	\$1.56035	\$0.000000	\$0.000000	\$0.000000	\$1.56035	\$0.000000

Shareholders should consult their own tax advisor as to the tax treatment of their dividends.